



**ARKANSAS
DEPARTMENT OF
FINANCE AND
ADMINISTRATION**

REVENUE DIVISION
Miscellaneous Tax
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COIN OPERATED AMUSEMENT MACHINE REQUIREMENTS:

- FIRST: HAVE THE AMUSEMENT BOND FORM EXECUTED AND NOTARIZED BY AN INSURANCE COMPANY OF YOUR CHOICE. YOUR SIGNATURE MUST BE NOTARIZED ON THE ORIGINAL FORM. THE REQUIRED AMOUNT OF THIS BOND IS: \$6,000.00. (NOTE: IF YOU ARE A "DBA" – DOING BUSINESS AS, PLEASE HAVE THE BONDING COMPANY PUT THE "DBA" NAME ON THE FORM, AS WE SET THE ACCOUNT UP IN THE NAME ON THE BOND).
- SECOND: FILL OUT THE APPLICATION FOR "AMUSEMENT AND MUSIC MACHINE OPERATOR'S PERMIT". FOR 1-3 MACHINES THE AMOUNT DUE IS: \$500.00 FOR A PERMIT. FOR 4 OR MORE MACHINES THE AMOUNT DUE IS: \$1,000.00 FOR A PERMIT. THIS PERMIT MUST BE RENEWED EACH YEAR—JULY 1. (NOTE: IF YOU PURCHASE A PERMIT FROM JAN. - JUNE, THE PERMIT WILL EXPIRE JUNE 30!!)
- THIRD: FILL OUT THE "ORDER FOR AMUSEMENT STAMPS". THE AMOUNT DUE IS \$5.00 FOR EACH STAMP. EACH MACHINE IN OPERATION MUST HAVE A STAMP AFFIXED TO IT. IF YOU PURCHASE STAMPS FOR MACHINES PLACED IN OPERATION FROM JAN. - JUNE, THE STAMPS WILL BE PRO-RATED AT \$2.50 (this does not apply to "renewal", or new accounts starting July 1). AMUSEMENT STAMPS MUST BE RENEWED EACH YEAR—JULY 1.
- (NOTE: IF YOU PURCHASE STAMPS FROM JAN.—JUNE, THE STAMPS WILL EXPIRE JUNE 30!!)
- FOURTH: IF YOU DO NOT HAVE A SALES TAX PERMIT, PLEASE COMPLETE THE SALES TAX PERMIT APPLICATION ENCLOSED. (FORM ST-1). YOU MAY SEND THIS FORM TO EITHER THE ADDRESS LISTED ON THE APPLICATION, OR TO THE MISCELLANEOUS TAX ADDRESS WITH YOUR AMUSEMENT PAPERS. (IF YOU SEND IT TO THE ADDRESS LISTED ON THE ST-1 FORM, YOU MUST INCLUDE A COPY OF THIS APPLICATION WITH YOUR AMUSEMENT APPLICATION!!)
- FIFTH: RETURN ALL FORMS TO THE MISCELLANEOUS TAX ADDRESS SO THAT WE MAY BEGIN REVIEW AND INVESTIGATION.
- SIXTH: UPON COMPLETION OF REVIEW AND INVESTIGATION, FORMAL APPROVAL OR DENIAL OF YOUR APPLICATION WILL BE COMPLETED.

APPROVAL --- YOU WILL RECEIVE YOUR PERMIT AND STAMPS.

DENIAL --- LETTER OF DENIAL AND RETURN OF YOUR APPLICATION, BOND AND MONEY.

**** ALL MACHINES MUST HAVE AN
OWNER'S ID CARD ATTACHED.
IT MUST INCLUDE THE PERMIT
NUMBER, NAME, AND ADDRESS.**